IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 15166 of 2006(E)

PETITIONER:

KOCHI REFINERIES LTD, POST BOX NO.2. AMBALAMUGAL, ERNAKULAM, REPRESENTED BY ITS CHIEF MANAGER (F&A), G.SASIDHARAN.

BY ADV. SRI.ANTONY DOMINIC
SRI.A.M.SHAFFIQUE
SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR
SRI.ANIL D. NAIR

RESPONDENTS:
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1. THE ASSISTANT COMMISSION OF COMMERCIAL TAXES, (ASSMT) IV, SPECIAL CIRCLE II, ERNAKULAM.

2. THE SALES TAX INSPECTOR,] SALES TAX CHECK POST, BANGRA, MANJESHWAR, KASARAGOD DISTRICT.

3. STATE OF KERALA, REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, KERALA GOVERNMENT, SECRETARIAT, THIRUVANANTHAPURAM

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO.15166/2006

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: TRUE COPY OF THE PURCHASE ORDER ISSUED BY THE PETITIONER DATED 29.03.2006.

EXHIBIT P2: TRUE COPY OF THE NOTICE ISSUED BY THE 2ND RESPONDENT DATED 6.6.2006.

EXHIBIT P3: TRUE COPY OF THE ORDER DATED 8.4.2005 IN W.P.(C) NO.12110 OF 2005 ISSUED TO THE PETITIONER BY THIS HON'BLE COURT.

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 15166 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp